

ALVORD AND ALVORD PLLCSURFACE TRANSPORTATION BOARD

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August 13, 2015

Chief
Section of Administration
Office of Proceedings
Surface Transportation Board
395 E Street, S.W.
Washington, D.C. 20423

Dear Section Chief,

Enclosed for recordation pursuant to the provisions of 49 U.S.C. Section 11301(a) are two (2) copies of a Notice of Full Termination of Lease, dated as of August 11, 2015, a secondary document as defined in the Board's Rules for the Recordation of Documents.

The enclosed document relates to the Master Equipment Lease Agreement previously filed with the Board under Recordation Number 19478-B.

The names and addresses of the parties to the enclosed document are:

Lessor: Banc of America Leasing & Capital, LLC (successor
in interest to Fleet Credit Corporation)
107 Doubletree Drive
Venetia, Pennsylvania 15367

[Lessee: Penford Products Co.
100 First Street, S.W.
Cedar Rapids, IA 52404]

A description of the equipment covered by the enclosed document is:

All railroad equipment covered by the Master Equipment Lease Agreement filed under Rec. No. 19478-B is hereby TERMINATED.

A short summary of the document to appear in the index is:

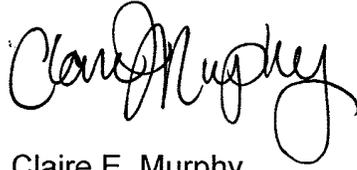
Notice of Full Termination of Lease.

Section Chief
August 13, 2015
Page 2

Also enclosed is a check in the amount of \$43.00 payable to the order of the Surface Transportation Board covering the required recordation fee.

Kindly return stamped copies of the enclosed document to the undersigned.

Very truly yours,

A handwritten signature in black ink, appearing to read "Claire E. Murphy". The signature is written in a cursive style with a large, looping "M".

Claire E. Murphy

CEM
Enclosures

CERTIFICATION

I, Claire E. Murphy, an attorney licensed to practice in the State of New Jersey, do hereby certify under penalty of perjury that I have compared the attached copy with the original thereof and have found the copy to be complete and identical in all respects to the original document.

Dated: August 13, 2015



Claire E. Murphy